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Taxation of Land...

Small holdings and land
values

London

[1907?]

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Small Holdings and Land Values.

Fair Rents.—Fair Rates.

Example of the Crofter Acts.

ONE PENNY.

PUBLISHED FOR THE
"UNITED COMMITTEE FOR THE TAXATION OF LAND VALUES"

BY

LAND VALUES PUBLICATION DEPARTMENT,

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2, DARLEY STREET,
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[*Small Holders (Scotland) Bill* and *Lands Valuation (Scotland) Bill* are founded on the same principle:

A *fair rent* is the value of the land apart from improvement.

A *fair rate* is based on the *fair rent*.

Both of these propositions have been followed under the *Crofter Holders (Scotland) Act*, 1886, for the last twenty years with most beneficial results.

Fixity of Tenure, not ownership, is the basis of improved conditions.

Given Fixity of Tenure, Fair Rent, and Fair Rate, the crofter has been able to find the *necessary capital* and labour to improve his holding.

No demand for power to *Purchase*.

Experiments by *Scottish Congested Districts Board* shew the greater adaptability for resettling the land, of *Tenancy*, over *Purchase*, both as to cost and facility of management.

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Its rating system must also, in justice, be extended to all ratepayers.]

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The King's Speech this year promises measures dealing with *Holding* and *Valuation* of Land in Scotland, and the Government have introduced anew, with slight amendment, the Small Landholders Bill which was read a first time last session; and are

about to introduce a Bill for the separate valuation of land as a part from improvements, following; it is understood, on the lines of the Special Report of the Select Committee of the House of Commons on the Land Values Taxation (Scotland) Bill, 1906.

That the subject matters of these two measures is cognate will appear from a very short enquiry.

The Small Landholders Bill proposes to extend the action of the Crofters Act of 1886 to all agricultural holdings in Scotland of a less rental than £50 or a less area than 50 acres.

THE EXEMPTION OF IMPROVEMENTS FROM RATING.

The Crofters Act gave the crofter fixity of tenure subject to payment of a fair rent. Apart from agreement between crofter and landlord, that fair rent fell, under Section 6 of the Act, to be fixed by the Commissioners "after considering all the circumstances of the case, holding and district, *and particularly after taking into consideration any permanent or unexhausted improvements on the holding and suitable thereto which may have been executed or paid for by the crofter or his predecessors in the same family.*"

The basis of the Crofters Act was that the improvements on crofts were in use to be made by the crofter, and not by the landlord. Thus it will be seen that the "fair rent" fixed by the Commissioners in terms of the above section is, in the general case, the annual value of the croft apart from improvements.

The crofter is thus encouraged to improve his croft, as his rent cannot be increased on account of improvements made by himself. His landlord cannot take the benefit of the improvements from him in the shape of an increased rent, and Section 8 of the same Act secures the crofter in compensation for the value of suitable and unexhausted improvements he may have made.

But not only is the crofter secured against increased rent, he is also safe against increased rates. The custom of the Assessors in dealing with valuation of crofts has been to accept the "fair rent" fixed as above as the annual rent or value to be entered in the Valuation Roll. This "fair rent" thus forms the measure upon which both landlord and crofter pay rates. This custom of the

Assessors seems to have received statutory sanction in the Local Government (Scotland) Act, 1889, which excludes crofters from the definition of proprietors as given in the Valuation Act of 1854.

The crofter may thus improve his house and holding without paying extra rates. If, however, he should *purchase* his croft he becomes an owner, and is no longer entitled to the privileges of the Crofters Act. This was subject of decision in a valuation appeal case, where a crofter whose fair rent had been fixed at £2 8s. purchased his croft. The Assessor thereupon valued the improvements which were on the holding, and which had all been made by the crofter or his family, at £5 12s. a year, and in adding this sum to the fair rent entered the holding at £8 in the Valuation Roll. The Court of Appeal upheld the Assessor's contention, and the owning-crofter's rates were increased accordingly.

IMPROVEMENTS NOT THE RESULT OF OWNERSHIP.

The facts stated in the appeal in this case are worthy of attention, as they represent a judicial finding of facts representative of the crofting system throughout the Highlands and Islands of Scotland. The case set forth:—

The appellant is proprietor of subjects in the Parish of Clyne, consisting of 16 acres of land, of which about 8 acres are arable and 8 acres pasture outrun; a right to graze a certain amount of stock on the adjacent pasture in common with the surrounding crofters and also of the following buildings thereon:—Dwelling-house—stone and slated—having two rooms and two attics; barn, byre and stable—stone and lime, and covered with corrugated iron—all of which he recently purchased from His Grace the Duke of Sutherland for £44.

The appellant, prior to his purchase of the subjects, occupied them as a crofter under the Crofters' Holdings (Scotland) Act, 1886, at a rent of £2 8s., being the fair rent fixed by the Crofters Commission . . . and the tenancy of the croft had been in the family for several generations.

The dwelling-house was re-erected by the appellant about twelve years ago, the landlord supplying lime and timber; and the barn, byre and stable were also re-erected by the

appellant about a year ago, the landlord supplying the timber. All the arable land on the croft was reclaimed by the appellant or his predecessors in the same family. . . .

Thus improvements are not the result of ownership. In this, as in thousands of cases in the Highlands, *fixity of tenure, fair rent, and fair rates*; allowing rents to the landlord, and rates to the public authority only out of the value of the land, and not out of the value of the tenant's improvements, have proved wonderfully efficacious in encouraging the tenant to improve the holding.

Certainly under the present state of the rating laws the purchaser of a croft does not receive the same encouragement. Although the whole rent, both of land and of improvement, falls to him, yet his rates continue to grow, and that very seriously, with every improvement he makes on his property. This is one reason why, since the case above referred to, crofters in the Highlands, and especially in Sutherlandshire, have refused to entertain the idea of purchasing their holdings. They do not wish to purchase. They do wish in many cases to have their holdings *enlarged*. There are large tracts of land in their neighbourhood which they believe could be usefully worked as additions to their present holdings, but these are held sacred to game and sport. Much is also held in large sheep-farms, a system which may be more lucrative to the landowner, but certainly the land under it does not support such a crop of men; and, even for sheep, the utility of the land is gradually diminishing as the years pass on since it was cultivated and thus reclaimed from heather.

TENANCY v. PURCHASE.

Of land of this latter class in several places most useful and successful experiments have been made by the Congested Districts Board, which demonstrates the financial advisability of the tenancy as against ownership methods of resettling the rural districts. Tenancy involves not a tenth part of the outlay of Government money that purchase requires. In co-operation with the several owners large farms have been broken up and tenants have been settled on small holdings with fair rents fixed under the Crofters Acts. On the other hand, farms have been purchased by the Board, broken up into small holdings, and sold to new settlers. The relative cost of the two methods sufficiently appears from the following table:—

I. TENANCY.

Farms dealt with.	No. of Settlers Placed.	GOVERNMENT EXPENDITURE PER SETTLER.		
		(a) Free Grant.	(b) Loan.	Total.
		£	£	£
Dunbeath, Caithness ..	39	10	13	23
Sollas & Grentilide, Uist	32	30	41	71
Skerinish, Skye ..	19	78	47	125
Aiguish, Lewis ..	32	—	110	110
Northton, Harris ..	32	85	—	85
Borve, Berneray ..	24	75	—	75

II. PURCHASE.

Farms dealt with.	No. of Settlers Placed.	GOVERNMENT EXPENDITURE PER SETTLER.		
		(a) Free Grant.	(b) Loan.	Total.
		£	£	£
Syre, Sutherland ..	23	150	653	803
Various, in Barra ..	58	101	102	203

On grounds of economy alone the Government is justified in preferring the method of settlement by tenancy rather than by purchase; and that apart from all questions of the inadvisability of a Government Department undertaking all the detail management involved in the working of the purchase system, or of the danger of holdings held in ownership being subdivided among the owner's children at his death, and thus causing congestion of population in the future.

The working of the Crofters Act has shown that, if a tenant is made sure of reaping the result of his own industry, he will soon secure the capital necessary for the improvement of his holding. His holding becomes the safest and most remunerative Savings Bank for his earnings. In many cases, too, sons and daughters who have gone out into the world to better themselves have shown their readiness to send money to assist in improving the family home. They, too, thus retain a stake in the land of their birth, and can still look upon it as "home."

THE NEED FOR SEPARATE VALUATION AND RATING
OF LAND VALUES.

So much for the manifest benefits of the Crofters Act system, and the advisability of extending these to the rest of the country. There is one objection from those outside its immediate range that calls for careful consideration, and here we come to the link between the Small Landholders Bill and Land Values Rating. If it is just that the tenant-crofter be not rated on his improvements, is it just that the owner of an otherwise identical lot alongside should have his rates increased with every improvement he makes? By entering the crofter at his fair-rent value alone, do you not thereby unduly increase the burden on other ratepayers, by diminishing the total rental value available for assessment? If you are to extend this system to all agricultural holdings under £50 or 50 acres, will you not enormously increase the burden upon all other ratepayers, not only upon the larger farmers, but relatively upon all ratepayers, manufacturers, residents, cottagers and labourers alike? If the crofter and small landholder is to get this privilege, ought a similar privilege not to be extended to all ratepayers? Surely it is quite as unjust and inexpedient to rate the large farmer on his improvements as the small farmer; just as inexpedient to rate the manufacturer on his better machinery; or the journeyman blacksmith on his better cottage.

The only just solution of this problem is that any who labour and improve should be safeguarded in the result of that labour, and the community should derive its maintenance from the value of the land underneath the improvement. The anomalous position of the crofter in regard to local rates, which is quite properly called attention to by opponents of the Small Landholders Bill, is not to be met by depriving him of his present position. The remedy is to extend the just and equitable principle to all ratepayers, and that is done when we get the rates levied on a valuation-roll which is based on the value of the land apart from the value of improvements. This is the proposal of the Valuation Bill promised in the King's Speech. The land value apart from the improvement value is to be made the basis of rating in town and country alike.

THE EFFECTS OF RATING LAND VALUES.

In its secondary results this alteration of the basis of rating should effect many of the changes which are needed to render the Crofters Acts and the work of the Congested Districts Board really effective. One great need is the enlargement of holdings. Under the present system it *pays* the owner to keep "his" land out of use, or to put it to a lower than the market use. The new system would put an end to this. It would rate the owner upon the market value of his land whether he put it to full use or not. It would no longer pay him to keep it out of use to the detriment of the locality. He would be gently impelled to put it to its best use. He would be on the outlook for suitable tenants, and would be quite willing to give them terms such as reason and justice demand—the rent would naturally be "fair rent." They would retain what resulted from the exertion of their own labour. He and the community would share the value of the land whose value was not the result of the tenant's industry. Thus we should get the only possible solution, and that on natural lines, of the problem of the resettlement of the land of the country.

The basis of all advance by the community must be an accounting in which we shall separate these two essentially different values—the value of the land the gift of the Creator to the community, a value which steadily rises with the growth and progress of the community, from the value of the improvement placed on the land—an improvement the result of the labour and skill of the improver, and which, being nature's wage for his labour, should belong to him against all mortals, even against the State. To deprive the individual of the result of his labour is to deprive him of the natural inducement to labour, is to enslave him, whether to the State or to another individual matters not. To emancipate the labourer from the present injustice of laws which are thus enslaving him is the declared aim of the Liberal Party. This is true Enfranchisement, without which the mere exercise of a vote is the merest mockery.

The Valuation Bill gives the principle; the Small Holders Bill is the application of that principle to one most pressing aspect

of the Labour Problem: Let all who love their country rally to the support of measures such as these, which do justice between man and man, and hasten the fulfilment of the promise of the patriot bard when—

“A virtuous populace may rise the while,
And stand, a wall of fire around their much lov'd isle.”

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